OFFICE OF THE COMMISSIONER OF CUSTOMS(EXPORTS)

JAWAHAR LAL NEHRU CUSTOMS HOUSE

NHAVA SHEVA, DISTT RAIGAD, MAHARASHTRA-400707

F. No. S/12-Gen.-143/2005 AM(X)
Dated:-01.12.2005

STANDING ORDER NO.50/2005

It has been observed that the department is receiving a large number of requests for issuing shipment/amendment certificates after goods have been exported. The AC/DCs are at times issuing the amendment certificates in a mechanical manner without due or proper verification. Section 149 of the Customs Act deals with amendment of documents. As per Section 149 of the Customs Act, 1962 on amendment shall be allowed after the goods have been exported except on the basis of the documentary evidence which was in existence at the time the goods were exported. In view of the above it is stressed upon all AC/DCs concerned that ordinarily no amendments in the shipping bill should be allowed except in clearly and properly established circumstance as envisaged under Section 149 ibid.

While issuing any amendment certificate after the goods have been exported the provisions of Section 149 should be kept in mind and strictly enforced. The exporter should be required to fully justify that the error has crept in the Shipping Bill on account of feeding data during assessment/registration/clearance of the export consignment and amendment is sufficiently justified on the basis of supportive documentary evidence in existence at the time the goods were exported. The dealing Export officers will scrutinize the request for correctness of the amendment sought by the exporter. Prior approval of concerned Joint/Addl. Commissioner (Export) shall be obtained before issuing the amendment certificate.

Proper record of the amendment certificates issued should be maintained. The AC/DC should issue a letter to DGFT clarifying such position with regard to amendment and that the corrections in the EDI shipping Bill cannot be carried out in the EDI System. A copy of the amendment certificate should be endorsed to the Joint/Addl. Commissioner of Customs, DEPB Verification/Drawback Section and EDI Section.

These instructions should be scrupulously followed and any deviation will be viewed seriously.

(H. O. TEWARI)

COMMISSIONER OF CUSTOMS(EXPORTS)

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